

# Steps in a State Board of Equalization Appeal

## Cases in which the State Board must decide whether it has jurisdiction to hear the case

### **Parties to the Appeal**

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation (Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

### **Notice of Appearance**

If you have received a "Notice of Appearance" rather than a "Notice of Hearing," it means the Secretary to the State Board has recommended to the State Board that the appeal be dismissed.

The State Board may not have jurisdiction to hear an appeal if it should have first been heard by the County Board (*NRS 361.400*); if the petition was filed late to the State Board (*NRS 361.360*); or the County Board did not accept jurisdiction (*NRS 361.356, 361.357*). The Secretary to the State Board examined the filed appeal form and found that it appears the State Board lacks jurisdiction to hear the appeal. The appeal has been placed on the State Board's consent agenda to approve the Secretary's recommendation.

The parties may challenge the Secretary's recommendation to dismiss the appeal. The State Board will give the parties an opportunity to explain why the appeal should or should not be heard; and then it will determine whether it has jurisdiction to hear the appeal.

The petitioner should provide in writing the reason why the appeal was not first heard at the county board, filed late to the State Board or to the County Board, as applicable. The petitioner should include the reasons why the State Board should take jurisdiction in this matter, and any proof of extenuating circumstances, such as, but not limited to, proof of hospital stays or accidents which prevented attendance at the County Board hearing or timely filing of the appeal.

The typical standards the State Board uses to determine whether it has jurisdiction to hear a late-filed appeal or an appeal that was not first heard by the county are:

- (1) Did the Taxpayer show under what authority the State Board could hear the appeal?
- (2) Did the Taxpayer show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board or to the County Board?

The respondent may also file a statement why the appeal should not be heard by the State Board.

At the hearing, the State Board may ask the parties questions on whether the State Board should or should not take jurisdiction.

### **If Jurisdiction to Hear the Appeal is Accepted, then what happens?**

If the State Board accepts jurisdiction to hear the appeal, then the case can proceed normally. The parties must be prepared to proceed immediately and may each make an additional presentation on the merits of the case.

If the appeal was first heard by the County Board, then the State Board has already requested the record of the appeal in front of the County Board. If the case was not heard at the County Board, the parties must provide any supporting documentation they wish to be considered by the Board. The parties may also submit a brief or any explanation in writing. *See the discussion below about what is allowed in the record.*

### **What is allowed in the record?**

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the County Board prior to its final adjournment. *NRS 361.400(3).*

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You do not need to submit a copy of the record made at the County Board, because the State Board has already asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video recordings of the County Board proceedings.

You may review the record received from the County Board of Equalization hearing, if one was held, at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.

If you discovered evidence that was not available in time to present to the County Board, you may ask the State Board to consider it, but remember, you will have to show that it was impossible to obtain the new evidence in time for the county board hearing. The evidence must be submitted in writing to the State Board and all parties of record not less than 7 business days before the hearing. *NAC 361.739.*

If there was no hearing at the County Board and jurisdiction has been accepted by the State Board, then evidence may be submitted as if the case were a direct appeal. *NAC 361.735; NAC 361.737.*

### **Briefs – Written Explanations**

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no alternative briefing schedule listed and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;**  
**Response brief is due 10 days before hearing;**  
**Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.**

**To calculate due dates, use the first day of hearings listed for a stacked agenda.** You may fax your document to the State Board, at (775) 684-2020 or email to: [anita.moore@tax.state.nv.us](mailto:anita.moore@tax.state.nv.us)

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record

submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703.*

### **What happens at the Hearing?**

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order and length of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

### **After the Hearing**

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the Internet at <http://leg.state.nv.us/NAC/CHAPTERS.HTML>, then scroll to Chapter 361, beginning at 361.682.